

County of Placer, California

**Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2003**

	<u>General Fund</u>	<u>Public Safety</u>	<u>Public Ways and Facilities</u>
Revenues			
Taxes	\$ 82,258,216	\$ -	\$ 2,089,869
Licenses and permits	5,599,425	36,696	71,092
Fines, forfeitures and penalties	9,789,337	241,540	777,583
Use of money and property	4,861,794	2	1,377,213
Intergovernmental	108,869,697	32,340,539	14,489,716
Charges for services	18,440,808	3,011,397	5,712,761
Contributions and donations	90,607	3,545,761	-
Miscellaneous	1,558,294	180,142	64,401
Total revenues	<u>231,468,178</u>	<u>39,356,077</u>	<u>24,582,635</u>
Expenditures			
Current:			
General government	41,410,506	-	-
Public protection	31,430,830	70,206,049	-
Public assistance	48,405,361	-	-
Health and sanitation	50,540,961	-	-
Public ways and facilities	118,783	-	17,677,675
Recreation and cultural services	321,696	-	-
Education	85,956	-	-
Debt service:			
Principal	201,802	-	104,433
Interest	73,033	-	6,831
Capital outlay	<u>2,796,665</u>	<u>68,770</u>	<u>11,317,927</u>
Total expenditures	<u>175,385,593</u>	<u>70,274,819</u>	<u>29,106,866</u>
Excess (deficiency) of revenues over expenditures	<u>56,082,585</u>	<u>(30,918,742)</u>	<u>(4,524,231)</u>
Other Financing Sources (Uses)			
Capital lease financing	-	-	284,833
Proceeds from sale of capital assets	-	36,808	4,277
Transfers in	159,407	28,485,681	7,670,896
Transfers out	<u>(66,415,568)</u>	<u>(139,039)</u>	<u>(25,101)</u>
Total other financing sources (uses)	<u>(66,256,161)</u>	<u>28,383,450</u>	<u>7,934,905</u>
Net change in fund balances	(10,173,576)	(2,535,292)	3,410,674
Fund balances, beginning of year	<u>98,099,245</u>	<u>5,619,891</u>	<u>39,569,438</u>
Fund balances, end of year	<u>\$ 87,925,669</u>	<u>\$ 3,084,599</u>	<u>\$ 42,980,112</u>

The notes to the financial statements are an integral part of this statement.

County of Placer, California

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Governmental Funds
For the Fiscal Year Ended June 30, 2003**

<u>Capital Improvements Fund</u>	<u>Capital Projects Securitization</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 10,896,018	\$ 95,244,103
-	-	-	5,707,213
-	-	648,020	11,456,480
1,355,974	-	917,443	8,512,426
892,684	-	3,262,208	159,854,844
20,060,743	-	5,426,280	52,651,989
-	-	1,700,184	5,336,552
199,559	10,539	1,772,789	3,785,724
<u>22,508,960</u>	<u>10,539</u>	<u>24,622,942</u>	<u>342,549,331</u>
-	-	7,017,143	48,427,649
-	-	2,813,690	104,450,569
-	-	2,355,125	50,760,486
-	-	23,873	50,564,834
-	-	305,818	18,102,276
-	-	109,437	431,133
-	-	4,798,221	4,884,177
-	-	789,699	1,095,934
-	-	1,345,187	1,425,051
6,884,398	5,290,937	890,628	27,249,325
<u>6,884,398</u>	<u>5,290,937</u>	<u>20,448,821</u>	<u>307,391,434</u>
<u>15,624,562</u>	<u>(5,280,398)</u>	<u>4,174,121</u>	<u>35,157,897</u>
-	-	194,811	479,644
-	-	-	41,085
18,733,083	-	2,655,611	57,704,678
(138,054)	-	(36,480)	(66,754,242)
<u>18,595,029</u>	<u>-</u>	<u>2,813,942</u>	<u>(8,528,835)</u>
34,219,591	(5,280,398)	6,988,063	26,629,062
<u>34,059,039</u>	<u>35,492,365</u>	<u>28,875,144</u>	<u>241,715,122</u>
<u>\$ 68,278,630</u>	<u>\$ 30,211,967</u>	<u>\$ 35,863,207</u>	<u>\$ 268,344,184</u>

Revenues

Taxes
Licenses and permits
Fines, forfeitures and penalties
Use of money and property
Intergovernmental
Charges for services
Contributions and donations
Miscellaneous
Total revenues

Expenditures

Current:
General government
Public protection
Public assistance
Health and sanitation
Public ways and facilities
Recreation and cultural services
Education
Debt service:
Principal
Interest
Capital outlay

Total expenditures

Excess (deficiency) of revenues over expenditures

Other Financing Sources (Uses)

Capital lease financing
Proceeds from sale of capital assets
Transfers in
Transfers out
Total other financing sources (uses)

Net change in fund balances

Fund balances, beginning of year

Fund balances, end of year

The notes to the financial statements are an integral part of this statement.